

FORMATTING NOTE:

In initiatives, legislative bills and other proposed measures, language that is to be deleted from current statutes is represented by a "strikethrough" character and language that is to be added is underlined. Because these special characters cannot be formatted in all Internet browsers, a different set of symbols is used for presenting these proposals on-line. The symbols are as follows:

- Text that is surrounded by (({- text here -})) is text that will be DELETED FROM the existing statute if the proposed measure is approved.
- Text that is surrounded by {+ text here +} is text that will be ADDED TO the existing statute if the proposed measure is approved.
- {+ NEW SECTION+} (found at the beginning of a section or paragraph) indicates that ALL of the text in that section will become law if the proposed measure is approved.

* * *

INITIATIVE 698

AN ACT Relating to property taxes; amending RCW 84.40.030, 35.61.210, 36.69.145, 67.38.130, 70.44.060, 84.08.115, 84.40.037, 84.40.040, 84.40.320, 84.52.052, 84.52.063, 84.52.065, 84.52.069, 84.55.045, and 89.08.400; adding new sections to chapter 84.40 RCW; adding new sections to chapter 84.52 RCW; creating new sections; and repealing RCW 84.55.010, 84.55.020, 84.55.030, and 84.55.060.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

{+ NEW SECTION. +} Sec. 1. A new section is added to chapter 84.40 RCW to read as follows:

Property taxes for all classes of real estate in Washington state, such as privately owned residential and commercial, developed or undeveloped, including new construction, shall be returned to, and assessed and valued for tax purposes as of, the levy rate of January 1, 1990. These new and revised property values shall become effective at the beginning of the tax year, January 1, 2000. In no event shall the assessed value of any real property that is sold or transferred subsequent to January 1, 2000, exceed eighty percent of the true and fair market value of the same property under RCW 84.4.030.

{+ NEW SECTION. +} Sec. 2. A new section is added to chapter 84.40 RCW to read as follows:

The one hundred six percent levy limit shall be eliminated. The current enabling legislation allowing taxing districts to apply the one-hundred six percent levy limit, shall be repealed and eliminated, and become null and void. Any local taxing district wishing to increase revenue for any purpose, shall do so by obtaining a sixty percent majority vote at the next duly called election. This applies to property tax increases only.

In no event shall the assessed value of any property exceed {+ eighty +} percent of the true and fair market value of the property. In valuing any tract or parcel of real property the value of the land, exclusive of structures, shall be determined at the 1990 assessed value, and shall not be valued at an accelerated rate. The value shall not exceed the value of the total property as it exists. The assessment valuation shall not exceed the 1990 value unless improvements to the existing structures have been made, or new structures added to the property. All such assessments shall be done by an on-site inspection every four years. All counties of the state of Washington shall abide by the four-year assessment stipulation. In valuing agricultural land, growing crops shall be excluded.

Assessments shall be based upon capital land and improvements as dictated by the assessed values of the tax year 1990.

{+ NEW SECTION. +} Sec. 3. A new section is added to chapter 84.40 RCW to read as follows:

There shall be no minimum or maximum percentage increases based on the increases or decreases of inflation as may be determined or published by the consumer price index, or by any taxing district within the state of Washington, or any governmental body in the state of Washington, applicable for property assessments, valuation, or taxes. This measure does not in any manner change low income or senior citizen property tax deferrals, property tax discounts, property tax relief or tax exemptions as they now exist.

{+ NEW SECTION. +} Sec. 4. A new section is added to chapter 84.52 RCW to read as follows:

Any local taxing district wishing to increase revenue shall do so by obtaining a sixty percent voter approval, at a duly called election. This section applies to property tax increases only.

Sec. 5. RCW 84.40.030 and 1998 c 320 s 9 are each amended to read as follows:

All personal property shall be valued at (({- one hundred -})) {+ eighty percent +} of its true and fair {+ market +} value (({- in money and assessed on the same basis unless specifically provided otherwise by law -})) {+ as of January 1, 2000, reflecting the revised assessment and valuation revisions embodied in chapter . . . , Laws of 1999 (Initiative No. . . .). +}

All real property, {+ personal and business, +} shall be {+ assessed and valued using the same criterion and +} appraised at (({- one hundred -})) {+ eighty percent +} of its true and fair value. (({- in money and assessed as provided in RCW 84.40.0305 unless specifically provided otherwise by law. -}))

Taxable leasehold estates shall be valued at {+ eighty percent of +} such price as they would bring at a fair, voluntary sale for cash without any deductions for any indebtedness owed including rentals to be paid.

The true and fair {+ market +} value of real property for taxation purposes (including property upon which there is a coal or other mine, or stone or other quarry) shall be based upon the following criteria:

(1) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. The appraisal shall be consistent with the comprehensive land use plan, development regulations under chapter 36.70A RCW, zoning, and any other governmental policies or practices in effect at the time of appraisal that affect the use of property, as well as physical and environmental influences. An assessment may not be determined by a method that assumes a land usage not permitted, for that property being appraised, under existing zoning or land use planning ordinances or statutes. The appraisal shall also take into account: (a) In the use of sales by real estate contract as similar sales, the extent, if any, to which the stated selling price has been increased by reason of the down payment, interest rate, or other financing terms; and (b) the extent to which the sale of a similar property actually represents the general effective market demand for property of such type, in the geographical area in which such property is located. Sales involving deed releases or similar seller-developer financing arrangements shall not be used as sales of similar property.

(2) in addition to sales as defined in subsection (1) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property. In the case of

property of a complex nature, or being used under terms of a franchise from a public agency, or operating as a public utility, or property not having a record of sale within five years and not having a significant number of sales of similar property in the general area, the provisions of this subsection (2) shall be the dominant factors in valuation. When provisions of this subsection (2) are relied upon for establishing values the property owner shall be advised{+ , +} upon request{+ , +} of the factors used in arriving at such value.

(3) {+ In addition to sales as defined in subsection (1) of this section and costs as determined under subsection (2) of this section, the assessed value of all classes of real estate must be reduced by the local assessor in the event of substantial damage, such as arson, destruction due to natural disaster, or any other factors causing a significant decline in true and fair market value, such as direct government action. The appraisal shall also take into consideration any reduction in property values or highest and best use that are the result of direct government action, including, but not limited to, rezoning of property, critical areas or wetland designations, wildlife habitat, stream buffer zones, eagle buffer zones, greenbelt separators, airport flight path zones, and riparian zones. If notified by a real property owner or by a state, county, or local government authority of a change in the permitted use of a parcel of real estate, the county assessor shall review the impact of the change in permitted use on the highest and best use of the property and shall relist, revalue, reassess, and lower the tax on that property. +}

Unresolved disputes between the taxpayer and the assessor over the real and fair value of a piece of property following, a detrimental change in zoning, or other governmental body action, shall be resolved by arbitration. The arbitration panel shall be made up of three qualified appraisers. One shall be appointed by the involved assessor, one shall be appointed by the taxpayer, and one shall be selected from a licensed, commercial real estate appraisal firm, agreed upon by the taxpayer and the assessor involved. The decision rendered by the majority of the panel shall be binding on all parties. Cost of arbitration shall be shared equally between the assessor and the taxpayer.

{+ (4) +} In valuing any tract or parcel of real property, the true and fair value of the land, exclusive of structures thereon shall be determined; also the true and fair value of structures thereon, but the appraised valuation shall not exceed the true and fair value of the total property as it exists. In valuing agricultural land, growing crops shall be excluded.

{+ NEW SECTION. +} Sec. 6. A new section is added to chapter 84.40 RCW to read as follows:

If an individual taxpayer believes that his or her levied tax or assessment is not fair or equitable, the county assessor's office shall provide, either or both, comparable assessment and tax information to that taxpayer for use in the taxpayer's appeal, if the taxpayer requests the information. In the event that arbitration becomes necessary it shall be accomplished in accordance with item (3) of Section 5.

{+ NEW SECTION. +} Sec. 7. A new section is added to chapter 84.40 RCW to read as follows:

All real property in the state of Washington, personal and business, shall be assessed, valued, and taxed using the same criteria.

{+ NEW SECTION. +} Sec. 8. A new section is added to chapter 84.52 RCW to read as follows:

No changes in the tax rates, assessments, valuations, taxes, percentages, or criteria shall be enacted by any governmental body until the changes are submitted to, voted upon, and approved by at

least sixty percent of the voters voting in a duly called general election.

Sec. 9. RCW 35.61.210 and 1997 c 3 s 205 (Referendum Bill No. 47) are each amended to read as follows:

The Board of Park Commissioners may submit to the voters of the affected park district, levy tax proposals at the next duly called election. These taxes shall be approved by a sixty percent majority vote and shall be enacted on the first day of January following the election wherein they are approved. Any excess levy proposals shall comply with the aforespecified requirements. This Initiative shall not allow a, stipulated tax amount per thousand, dollars of assessed valuation unless submitted to, voted upon, and approved by sixty percent of the ballots cast in a duly called election. The board shall include in its tax levy each year a sufficient sum to pay interest on all outstanding bonds and shall include a sufficient amount to create a sinking fund for the redemption of all outstanding bonds. The levy shall be certified to the proper county officials for collection, the same as other taxes, and when collected, the general tax shall be placed in a separate fund in the office of the county treasurer to be known as the "metropolitan park district fund" and paid out in warrants.

Sec. 10. RCW 36.69.145 and 1994 c 156 s 3 are each amended to read as follows: (({- (1) -})) A park and recreation district may submit to the voters of the affected tax district may submit to the voters of the affected tax district levy tax proposals at the next duly called election. These taxes shall be approved by a sixty percent majority vote of the ballots cast and shall be enacted on the first day of January following the election wherein they are approved. Any proposal shall require a sixty percent majority of the ballots cast for passage and a sixty percentum number of voters from the preceding general election. Ballot proposals shall conform with RCW 29.30.111. In the event a park and recreation district is levying property taxes, in which combination with property taxes levied by other taxing districts subject to the one percent limitation provided for in Article 7, section 2 of our State Constitution results in taxes in excess of the limitation provided in RCW 84.52.043, the park and recreation district tax shall be reduced or eliminated before property tax levies of other tax districts are reduced.

(({- (2) -})) {- The limitation in RCW 84.55.010 shall not apply to the first levy imposed under this section following the approval of the levies by the voters under subsection (1) of this section. -}}

Sec. 11. RCW 67.38.130 and 1984 c 131 s 4 are each amended to read as follows:

(1) The governing body of a cultural arts, stadium and convention district may submit to the voters of the affected district, ad valorem tax proposals at the next duly called election. These proposals shall be approved by a sixty percent majority vote of the ballots cast, and shall be enacted on the first day of January following the election in which they are approved. Any proposal shall furthermore require that the number of persons voting "yes" on the proposition shall constitute three-fifths of a number equal to forty (({- percentum -})) {+ percent +} of the total votes cast in such taxing district in the last preceding general election. Ballot propositions shall conform with RCW 29.30.111. In the event a cultural arts, stadium and convention district is levying property taxes, which in combination with property taxes levied by other taxing districts subject to the one percent limitation provided for in Article 7, section 2, of our state Constitution result in taxes in excess of the limitation provided for in RCW 84.52.043, the cultural arts, stadium and convention district property tax levy shall be reduced or eliminated before the property tax levies of the other

taxing districts are reduced: PROVIDED, That no cultural arts stadium, and convention district may pledge anticipated revenues derived from the property tax herein authorized as security for payments of bonds issued pursuant to subsection (1) of this section: PROVIDED, FURTHER, That such limitation shall not apply to property taxes approved pursuant to subsection (2) and (3) of this section.

(({- The limitation in RCW 84.55.010 shall apply to levies after the first levy authorized under this section following the approval of such levy by voters pursuant to this section. -}))

(2) An annual excess ad valorem property tax for general district purposes when authorized by the voters in the manner prescribed by section 2, Article VII of the Constitution and by RCW 84.52.052.

(3) Multi-year excess ad valorem property tax levies used to retire general obligation bond issues when authorized by the district voters in the manner prescribed by section 2, Article VII of the Constitution and by RCW 84.52.056.

The district shall include in its regular property tax levy for each year a sum sufficient to pay the interest and principal on all outstanding general obligation bonds and may include a sum sufficient to create a sinking fund for the redemption of all outstanding obligation bonds; However, both the property tax levy for interest and principal payments on obligation bond and the sinking fund shall be submitted to the voters of the affected district and shall be required to receive a sixty percent majority of the ballots cast in a duly called election, at which sixty percent from the preceding general election shall be required to validate the proposed levy. RCW 67.38.110 shall be amended to reflect these changes.

Sec. 12. RCW 70.44.060 and 1997 c 3 s 206 (Referendum Bill No. 47) are each amended to read as follows:

All public hospital districts organized under the provisions of this chapter shall abide by the following requirements:

(1) Surveys and costs of existing hospital and other health care facilities within and without such district, shall be approved by the affected voters of said areas.

(2) A hospital district shall not have the power, right, or authority to construct, condemn and purchase, purchase, acquire, lease, add to, maintain, operate, develop and regulate, sell and convey all lands, property, property rights, equipment, hospital and other health care facilities and systems for the maintenance of hospitals, buildings, structures, and any and all other facilities and shall not have the right of eminent domain to effectuate the foregoing purposes or for the acquisition and damaging of the same or property of any kind appurtenant thereto, and such right of eminent domain shall be exercised and instituted.

(3) To lease existing hospital and other health care facilities and equipment and/or other property used in connection therewith, including ambulances, and to pay such rental therefor as the commissioners shall deem proper; to provide hospital and other health care services for residents of said district by facilities located outside the boundaries of said district, by contract or in any other manner said commissioners may deem expedient or necessary under the existing conditions. Said hospital district shall have the power to contract with other communities, corporations or individuals for the services provided by said hospital districts; and they may further receive in said hospitals and other health care facilities and furnish proper and adequate services to all persons and residents of said district at such reasonable and fair compensation as may be considered proper: PROVIDED, That it must at all times make adequate provision for the

needs of the district and residents of said district shall have prior rights to the available hospital and other health care facilities of said district, at rates set by the district commissioners.

(4) It shall be lawful for any district so organized to take, condemn and purchase, lease or acquire, any and all personal property, and personal property rights, including state and county lands, for any of purpose.

(5) Upon approval of 60 percent of the voters of the affected tax paying district, at a duly called election, to contract indebtedness or borrow money for corporate purposes on the credit of the corporation or the revenues of the hospitals thereof, and the revenues of any other facilities or services that the district is or hereafter may be authorized by law to provide, and to issue and sell: (a) Revenue bonds, revenue warrants, or other revenue obligations therefor payable solely out of a special fund or funds into which the district may pledge such amount of the revenues of the hospitals thereof, and the revenues of any other facilities or services that the district is or hereafter may be authorized by law to provide, to pay the same as the commissioners of the district may determine, such revenue bonds, warrants, or other obligations to be issued and sold in the same manner and subject to the same provisions as provided for the issuance of revenue bonds, warrants, or other obligations by cities or towns under the Municipal Revenue Bond Act, chapter 35.41 RCW, as may hereafter be amended; (b) general obligation bonds therefor in the manner and form as provided in RCW 70.44.110 and 70.44.130, as may hereafter be amended; or (c) interest-bearing warrants to be drawn on a fund pending deposit in such fund of money sufficient to redeem such warrants and to be issued and paid in such manner and upon such terms and conditions as the board of commissioners may deem to be in the best interest of the district; and to assign or sell hospital accounts receivable, and accounts receivable for the use of other facilities or services that the district is or hereafter may be authorized by law to provide, for collection with or without recourse. General obligation bonds shall be issued and sold in accordance with chapter 39.46 RCW. Revenue bonds, revenue warrants, or other revenue obligations may be issued and sold in accordance with chapter 39.46 RCW.

(6) To raise revenue by the levy of an annual tax on all taxable property within such public hospital district not to exceed fifty cents per thousand dollars of assessed value, and an additional annual tax on all taxable property within such public hospital district not to exceed twenty-five cents per thousand dollars of assessed value, or such further amount as has been or shall be authorized by a vote of the people. (({- Although public hospital districts are authorized to impose two separate regular property tax levies, the levies shall be considered to be a single levy for purposes of the limitation provided for in chapter 84.55 RCW. -})) Public hospital districts are authorized to levy such a general tax in excess of their regular property taxes when authorized so to do at a special election conducted in accordance with and subject to all of the requirements of the Constitution and the laws of the state of Washington now in force or hereafter enacted governing the limitation of tax levies. The said board of district commissioners is authorized and empowered to call a special election for the purpose of submitting to the qualified voters of the hospital district a proposition or propositions to levy taxes in excess of its regular property taxes. The superintendent shall prepare a proposed budget of the contemplated financial transactions for the ensuing year and file the same in the records of the commission on or before the first Monday in September. Notice of the filing of said

proposed budget and the date and place of hearing on the same shall be published for at least two consecutive weeks in a newspaper printed and of general circulation in said county. On the first Monday in October the commission shall hold a public hearing on said proposed budget at which any taxpayer may appear and be heard against the whole or any part of the proposed budget. Upon the conclusion of said hearing, the commission shall, by resolution, adopt the budget as finally determined and fix the final amount of expenditures for the ensuing year. Taxes levied by the commission shall be certified to and collected by the proper county officer of the county in which such public hospital district is located in the same manner as is or may be provided by law for the certification and collection of port district taxes. The commission is authorized, prior to the receipt of taxes raised by levy, to borrow money or issue warrants of the district in anticipation of the revenue to be derived by such district from the levy of taxes for the purpose of such district, and such warrants shall be redeemed from the first money available from such taxes when collected, and such warrants shall not exceed the anticipated revenues of one year, and shall bear interest at a rate or rates as authorized by the commission.

(7) To sue and be sued in any court of competent jurisdiction: PROVIDED, That all suits against the public hospital district shall be brought in the county in which the public hospital district is located.

(8) To pay actual necessary travel expenses and living expenses incurred while in travel status for (a) qualified physicians who are candidates for medical staff positions, and (b) other qualified persons who are candidates for superintendent or other managerial and technical positions, when the district finds that hospitals or other health care facilities owned and operated by it are not adequately staffed and determines that personal interviews with said candidates to be held in the district are necessary or desirable for the adequate staffing of said facilities.

Sec. 13. RCW 84.08.115 and 1997 c 3 s 207 (Referendum Bill No. 47) are each amended to read as follows:

(1) The department shall prepare a clear and succinct explanation of the property tax system, including but not limited to:

(a) The standard of true and fair value as the basis of the property tax.

(b) How the proposed assessed value for particular parcels is determined, and how they shall be revised to meet the 1990 standard of this Initiative.

(c) The proposed procedures, and timing of the assessment process.

(d) How district levy rates are determined ({{- , including the limit under chapter 84.55 RCW -}}).

(e) How the proposed composite tax rate is determined.

(f) How the proposed amount of tax is calculated.

(g) How a taxpayer may appeal an assessment, and what issues are appropriate as a basis of appeal.

(h) A summary of tax exemption and relief programs, along with the eligibility standards and application processes.

(2) Each county assessor shall provide copies of the explanation to taxpayers on request, free of charge. Each revaluation notice shall include information regarding the availability of the explanation.

Sec. 14. RCW 84.40.037 and 1991 sp.s. c 29 s 4 are each amended to read as follows:

(1) Business computer software, except embedded software, shall be valued in the first year of taxation at ({{- one hundred -}}) {+ eighty +} percent of the acquisition cost of the software and in the second year at fifty percent of the acquisition cost. Business computer software, other than embedded software, shall have no value for

purposes of property taxation after the second year.

(2) Embedded software is a part of the computer system or other machinery or equipment in which it is housed and shall be valued in the same manner as the machinery or equipment.

(3) All business software and embedded software referred to in this section shall be defined as business software and shall not include private software or personal embedded software.

Sec. 15. RCW 84.40.040 and 1997 c 3 s 106 (Referendum Bill No. 47) are each amended to read as follows:

The assessor shall begin the preliminary work for each assessment not later than the first day of December of each year in all counties in the state. The assessor shall also complete the duties of listing and placing valuations on all property by May 31st of each year, except that the listing and valuation of construction and mobile homes under RCW 36.21.080 and 36.21.090 shall be completed by August 31st of each year. The assessor shall under the terms of assessment and calculations of this Initiative, using 1990 as the base year for such assessments and valuations, actually determined as nearly as practicable the true and fair value of each tract or lot of land listed for taxation and of each improvement located thereon and shall enter as the appraised value (({- one hundred -})) {+ eighty +} percent of the true and fair value of such land and of the total true and fair value of such improvements, together with the total of such (({- one hundred -})) {+ eighty +} percent valuations, opposite each description of property on the assessment list and tax roll.

The assessor shall determine the assessed value, under RCW 84.40.0305, for each tract, or lot of land, listed following the requirements and procedures of this Initiative and following the 1990 assessments, valuations, and tax rates formula for taxation, including improvements located thereon, and shall also enter this value opposite each description of property on the assessment list and tax roll.

The assessor shall make an alphabetical list of the names of all persons in the county liable to assessment of personal property, and require each person to make a correct list and statement of such property according to the standard form prescribed by the department of revenue, which statement shall include, if required by the form, the year of acquisition and total original cost of personal property in each category of the prescribed form, and shall be signed and verified under penalty of perjury by the person listing the property: PROVIDED, That the assessor may list and value improvements on publicly owned land in the same manner as real property is listed and valued, including conformance with the revaluation program required under chapter 84.41 RCW. Such list and statement shall be filed on or before the last day of April. The assessor shall on or before the 1st day of January of each year mail a notice to all such persons at their last known address that such statement and list is required, such notice to be accompanied by the form on which the statement or list is to be made: PROVIDED, That the notice mailed by the assessor to each taxpayer each year shall, if practicable, include the statement and list of personal business property of the taxpayer for the preceding year. Upon receipt of such statement and list the assessor shall thereupon determine the true and fair value of the property included in such statement and enter (({- one hundred -})) {+ eighty +} percent of the same on the assessment roll opposite the name of the party assessed; and in making such entry in the assessment list, the assessor shall give the name and post office address of the party listing the property, and if the party resides in a city the assessor shall give the street and number or other brief description of the party's

residence or place of business. The assessor may, after giving written notice of the action to the person to be assessed, add to the assessment list any taxable property which should be included in such list.

Sec. 16. RCW 84.40.320 and 1988 c 222 s 18 are each amended to read as follows:

The assessor shall add up and note the amount of each column in the detail and assessment lists in such manner as prescribed or approved by the state department of revenue, as will provide a convenient and permanent record of assessment. The assessor shall also make, under proper headings, a certification of the assessment rolls and on the 15th day of July shall file the same with the clerk of the county board of equalization for the purpose of equalization by the said board. Such certificate shall be verified by an affidavit, substantially in the following form: State of Washington, County, ss.

I,, Assessor, do solemnly swear that the assessment rolls and this certificate contain a correct and full list of all the real and personal property subject to taxation in this county for the assessment year 19. . ., so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case, except as otherwise provided by law (({- one hundred -})) {+ eighty +} percent of the true and fair value of such property, to the best of my knowledge and belief, and that the assessment rolls and this certificate are correct, as I verily believe.

., Assessor.
Subscribed and sworn to before me this day of, 19. . . (L. S.), Auditor of county.

PROVIDED, That the failure of the assessor to complete the certificate shall in nowise invalidate the assessment. After the same has been duly equalized by the county board of equalization, the same shall be delivered to the county assessor.

Sec. 17. RCW 84.52.052 and 1996 c 230 s 1615 are each amended to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW 84.52.043 shall not prevent the levy of additional taxes by any taxing district except school districts in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts. Such election shall require a sixty percent majority vote, by a required forty percent of voters casting ballots in the preceding general election, in the school district affected by the said levy. It shall become effective the first day of January following the said election. As used in this section, the term "taxing district" means any county, metropolitan park district, park and recreation service area, park and recreation district, water-sewer district, solid waste disposal district, public facilities district, flood control zone district, county rail district, service district, public hospital district, road district, rural county library district, island library district, rural partial-county library district, inter county rural library district, fire protection district, cemetery district, city, town, transportation benefit district, emergency medical service district with a population density of less than one thousand per square mile, or cultural arts, stadium, and convention district.

Any such taxing district may levy taxes at a rate in excess of the rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or (({- 84.55.010 -})) {+ 84.55.012 +} through 84.55.050, when authorized so to do by the voters of such taxing district in the manner set forth in Article VII, section 2(a) of the Constitution of this state at a special or general election to be held in the year in which the levy is made.

A special election may be called and the time therefor fixed by the county legislative authority, or council, board of commissioners, or other governing body of any such taxing district, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no." Such election shall be submitted to the voters of the affected district and shall be required to receive approval of a sixty percent majority of the ballots cast in a duly called election, at which forty percent from a preceding general election shall be required to validate the proposed levy. The levy shall be enacted the first day of January following said election.

Sec. 18. RCW 84.52.063 and 1997 c 3 s 125 (Referendum Bill No. 47) are each amended to read as follows:

A rural library district may submit a tax levy to the voters of a library district and shall be required to receive approval of a sixty percent majority of the ballots cast in a duly called election, at which forty percent from a preceding general election shall be required to validate the proposed levy. The levy shall be enacted the first day of January following said election. The levy amount shall be assessed against the assessed value multiplied by an assessed valuation (({- 100 percent -})) {+ eighty +} percent of the true and fair market value of the taxable property in the rural library district and having been adjusted and/or reduced according to the requirements of this Initiative to the tax year 199. For purposes of this section "regular property tax levy" shall mean a levy subject to the limitations provided for in Article 7, section 2 of the state Constitution and/or by statute.

Sec. 19. RCW 84.52.065 and 1991 sp.s. c 31 s 16 are each amended to read as follows:

((Subject to the limitations in RCW 84.55.010)) In each year the state shall levy for collection in the following year for the support of common schools of the state a tax of three dollars and twenty cents per thousand dollars of assessed value upon the assessed valuation of all taxable property within the state. As used in this section, "support of common schools" includes the payment of the principal and interest on bonds issued for capital construction projects for common schools.

Sec. 20. RCW 84.52.069 and 1995 c 318 s 9 are each amended to read as follows: (1) As used in this section, "taxing district means a county, emergency medical service district, city or town, public hospital district, urban emergency medical service district, or fire protection district."

(2) A taxing district may submit a property tax levy to the voters of the affected district requesting approval for and additional property tax levy at a duly called election. The levy shall be approved by a majority of sixty percent of the votes cast and at which a sixty percentum number of voters from the proceeding general election cast their ballots. The levy shall be enacted the first day of January following said election. Ballot propositions shall conform with RCW 29.30.111 or the revisions that may change this statute to meet the requirements of this Initiative.

(3) Any tax imposed under this section shall be used only for the provision of emergency medical care or emergency medical services, including related personnel costs, training for such personnel, and related equipment, supplies, and structures needed for the provision of emergency medical care or emergency medical services.

(4) If a county has received voter approval in a duly called election to support the service(s) in the county no other taxing district may submit a levy to provide the same service(s). No county-

wide proposal may be placed on the ballot without the approval of the legislative authority, or, unless such a proposal is submitted in Initiative form that meet the minimum number of signatures of qualified and registered voters. The legislative authority referred to in this section require only the county authority AND PROVIDED FURTHER, that this section and RCW 36.32.480 shall not prohibit any city or town from submitting an annual excess levy proposal to the voters to fund emergency medical services. Such a levy shall be required to receive a sixty percent majority of the ballots cast in a duly called election, at which sixty percent of the votes from the preceding general election shall be required to validate the proposed levy. The levy shall be enacted the first day of January following said election, AND PROVIDED FURTHER, That if a county proposes to impose tax levies under this section, no other ballot proposition authorizing tax levies under this section by another taxing district in the county may be placed before the voters at the same duly called election at which the county ballot proposition is placed: AND FURTHER, That any taxing district emergency medical service levy that is authorized subsequent to a county emergency medical service levy, shall expire concurrently with the county emergency medical service levy.

(5) The limitations in RCW 84.52.043 shall meet the requirements and intent of this initiative and shall be changed. If the existing statute conforms to the wordage and intent of this Initiative, RCW 84.02.043 shall remain unchanged.

(({- (6) -})) (({- The limitation in RCW 84.55.010 shall not apply to the first levy imposed pursuant to this section following the approval of such levy by the voters pursuant to subsection (2) of this section. -}))

Sec. 21. RCW 84.55.045 and 1982 1st ex.s. c 3 s 2 are each amended to read as follows:

For purposes of applying the provisions of this chapter((- : -)) (({- (1) -})),{+ +} a levy by or for a port district pursuant to RCW 53.36.100 shall be treated in the same manner as a separate regular property tax levy made by or for a separate taxing district and shall meet all of the voter approval requirements that are set forth in this Initiative.

Sec. 22. RCW 89.08.400 and 1992 c 70 s 1 are each amended to read as follows:

(1) Special assessments currently authorized under this statute for special assessments for conservation districts shall cease and desist immediately upon passage of this Initiative. Any levy or assessment proposals shall be submitted to the voters of the affected district, and should any levy or assessment be presented it shall be required to receive a sixty percent majority of the ballots cast in a duly called election, at which sixty percent from the preceding general election shall be required to validate the proposed levy. No county legislative authority shall impose any parcel or acreage assessment without a specific vote of the people to approve such a program.

(2) All state RCW statutes shall be amended to reflect the wordage and intent of this Initiative regarding conservation district assessments without voter approval within the affected district.

{+ NEW SECTION. +} Sec. 23. A new section is added to chapter 84.40 RCW to read as follows:

The department of revenue shall adopt rules to implement this act.

{+ NEW SECTION. +} Sec. 24. The following acts or parts of acts are each repealed:

(1) RCW 84.55.010 and 1997 c 3 s 202 (Referendum Bill No. 47), 1979 ex.s. c 218 s 2, 1973 1st ex.s. c 67 s 1, & 1971 ex.s. c 288 s 20;

(2) RCW 84.55.020 and 1997 c 3 s 203 (Referendum Bill No. 47) & 1971 ex.s. c 288 s 21;

(3) RCW 84.55.030 and 1973 1st ex.s. c 195 s 107 & 1971 ex.s. c 288 s 22; and (4) RCW 84.55.060 and 1979 ex.s. c 218 s 6.

{+ NEW SECTION. +} Sec. 25. A new section is added to chapter 84.40 RCW to read as follows:

This act applies to taxes levied in 2000 for collection in 2001 and thereafter.

{+ NEW SECTION. +} Sec. 26. A new section is added to chapter 84.40 RCW to read as follows:

A severability clause shall be included in this Initiative so that, if any portion of this Initiative, or its application to any person or circumstance, of and by itself, is declared unconstitutional or invalid for any reason, the remainder of this Initiative's provisions to other persons or circumstances shall not be affected and shall become statelaw.

{+ NEW SECTION. +} Sec. 27. A new section is added to chapter 84.40 RCW to read as follows:

As the result of the passage of this Initiative, no changes or revisions in the assessments, valuations, tax rates or percentages of criterion shall be enacted by any governmental body, agency or bureau, within the state of Washington , until such changes, whether they be additions or deletions, are submitted to, voted upon, and approved by a sixty percent majority of the votes cast in a duly called election.

--- END ---